

TENNESSEE STATE BOARD OF EQUALIZATION
BEFORE THE ASSESSMENT APPEALS COMMISSION

IN RE: Laverne Kessler, et al)
Ward 038, Block 026, Parcel 001)
Ward 037, Block 036, Parcel 005) Shelby County
Ward 029, Block 089, Parcel 018)
Ward 029, Block 076, Parcel 014)
Ward 029, Block 051, Parcel 015)
Residential & Commercial Property)
Tax Year(s) 2001 & 2002)

NOTICE AND ORDER OF DEFAULT

On April 21, 2006 a NOTICE OF HEARING of this appeal was sent to the parties or their representative. The hearing was convened as scheduled, on Tuesday, May 23, 2006 in Memphis, Tennessee. The appellant failed to attend or participate in the hearing personally or by authorized representative.

The Assessment Appeals Commission finds the aforementioned NOTICE OF HEARING to be legally sufficient in all respects. Further, the Assessment Appeals Commission finds that the appellant bears the burden of proof with respect to the primary issue of this appeal.

It is, therefore, ORDERED that the appellant be held in default and that this appeal be dismissed. The initial decision and order of the administrative judge is affirmed.

Not later than fifteen (15) days after entry of this notice, the appellant may file a motion requesting that this default order be set aside for good cause shown, and stating the grounds relied upon. Such motion shall be mailed and delivered to the office of the Assessment Appeals Commission, State Board of Equalization, at the following address:

James K. Polk State Office Building
Suite 1700, 505 Deaderick Street
Nashville, TN 37243-0280

DATED: June 5, 2006

Ogden Stokes
Presiding Member of Appeal

ATTEST:

Kelsie Jones
Kelsie Jones, Executive Secretary
State Board of Equalization

cc: Ms. Laverne Kessler
Ms. Rita Clark, Assessor of Property
Ms. Tameaka Stanton-Riley, Shelby County Manager of Appeals